

## **155.0000 C.O.D. FEES—Regulation 1632**

*See Transportation Charges.*

[155.0600](#) **C.O.D. Fees Collected by the U.S. Postal Service.** Regulation 1632 applies to C.O.D. fees whether collected by the U.S. Postal Service or by other carriers. 7/14/83.

## **CAMPS**

*Summer, see Miscellaneous Service Enterprises.*

## **CANCELLATION OF INDEBTEDNESS**

*See Gross Receipts.*

## **CANDY**

*See Food Products.*

## **CAPITAL CONTRIBUTIONS**

*See Occasional Sales—Sale of a Business—Business Reorganization.*

## **CARRIERS**

*See Interstate and Foreign Commerce; Sales to Common Carriers.*

## **CASH DISCOUNTS**

*See Gross Receipts.*

## **CATERERS**

*See Taxable Sales of Food Products.*

## **CEMETERIES**

*See Memorial Dealers. “Pre-need” sales, see Morticians.*